



OFFICE OF MANAGEMENT AND BUDGET

2 CFR Part 200

Uniform Administrative Requirements, Cost Principles, and Audit Requirements

AGENCY: Office of Management and Budget.

ACTION: Guidance.

SUMMARY: This document provides a technical update for two programs that were included with the 2021 Compliance Supplement (issued on August 13, 2021) and Addendum 1 (issued on December 3, 2021). The two programs are the Department of Health and Human Services (HHS) Assistance Listing 93.498 Provider Relief Fund and Treasury Assistance Listing 21.027 Coronavirus State and Local Fiscal Recovery Funds. This document also offers interested parties an opportunity to comment on the 2021 Technical Update.

DATES: *Effective date:* This technical update to the guidance is effective [INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER].

Applicability date: The 2021 Technical Update provides an update to two programs included in the 2021 Compliance Supplement published on August 13, 2021 (86 FR 44573) and Addendum 1 published on December 3, 2021 (86 FR 68533) and applies to fiscal year audits beginning after June 30, 2020.

Comments due: All comments to the 2021 Technical Update must be in writing and received by [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]. Late comments will be considered to the extent practicable.

ADDRESSES: Comments will be reviewed and addressed, when appropriate, in the 2022 Compliance Supplement. Electronic mail comments may be submitted to:

<http://www.regulations.gov>. Please include “2 CFR Part 200 Subpart F – Audit

Requirements, Appendix XI-Compliance Supplement-2021 Technical Update” in the

subject line and the full body of your comments in the text of the electronic message and as an attachment. Please include your name, title, organization, postal address, telephone number, and e- mail address in the text of the message. Comments may also be sent to: GrantsTeam@omb.eop.gov.

Please note that all public comments received are subject to the Freedom of Information Act and will be posted in their entirety, including any personal and/or business confidential information provided. Do not include any information you would not like to be made publically available.

The 2021 Technical Update to Part 4 of the two programs (described in the Supplementary Information section) is available online on the CFO home page at <https://www.cfo.gov/policies-and-guidance/>

FOR FURTHER INFORMATION CONTACT: Recipients and auditors should contact their cognizant or oversight agency for audit, or Federal awarding agency, as appropriate under the circumstances. The Federal agency contacts are listed in appendix III of the Supplement. Subrecipients should contact their pass-through entity. Federal agencies should contact Gil Tran at Hai_M._Tran@omb.eop.gov or (202) 881-7830 or the OMB Grants team at GrantsTeam@omb.eop.gov.

SUPPLEMENTARY INFORMATION: The 2021 Technical Update (2 CFR part 200, subpart F, and appendix XI to part 200) provides the following update to these two programs:

- The Department of Health and Human Services (HHS) Assistance Listing 93.498 Provider Relief Fund - the update is to remove Part 4 - Section III (N) (1) Special Test and Provisions: Out-of-Network Patient Out-of-Pocket Expenses. HHS has determined that the review requirements are no longer meaningful and applicable to the oversight of this program.

- Treasury Assistance Listing 21.027 Coronavirus State and Local Fiscal Recovery Funds (SLFRF)– the update is to provide in Part 4, Section IV- Other Information an alternative audit approach for eligible SLFRF recipients that would otherwise not be required to undergo an audit under 2 CFR Part 200, subpart F, if it was not for the expenditures of SLFRF funds directly awarded by Treasury. This alternative is intended to reduce the burden of a full Single Audit or Program-Specific Audit on eligible recipients (estimated at more than 10,000 entities) and practitioners, as well as uphold Treasury’s responsibility to be good stewards of federal funds.

It also provides an update to the Supplement Part 8 Appendix VII to add the alternative compliance examination engagement in accordance with the Government Accountability Office’s Government Auditing Standards for eligible recipients of the SLFRF.

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